

Exhibit 47, Part 6

In Re: Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky

Exhibit 2.12 - Summary of Dividend Refund Claims Filed by the Costello Advisors Pension Plan with SKAT¹

| Date of Dividend Refund Claim | Payment Agent | Security | Number of Shares | Claimed Withheld Dividend Tax (in DKK) | Claimed Withheld Dividend Tax (in USD) ² |
|-------------------------------|---------------|---------------------------|------------------|--|---|
| 05/07/15 | Syntax GIS | Novozymes A/S - B | 754,559 | 611,193 | 92,269 |
| 05/07/15 | Syntax GIS | TDC A/S | 3,215,984 | 868,316 | 131,086 |
| 05/07/15 | Syntax GIS | DSV A/S | 799,852 | 345,536 | 52,164 |
| 05/07/15 | Syntax GIS | Danske Bank A/S | 3,252,599 | 4,830,110 | 729,183 |
| 05/07/15 | Syntax GIS | Pandora A/S | 448,005 | 1,088,652 | 164,350 |
| 05/07/15 | Syntax GIS | GN Store Nord A/S | 631,884 | 153,548 | 23,181 |
| 05/07/15 | Syntax GIS | Novo Nordisk A/S - B | 6,731,490 | 9,087,512 | 1,371,907 |
| 05/07/15 | Syntax GIS | Tryg A/S | 35,294 | 276,352 | 41,720 |
| 05/07/15 | Syntax GIS | FLSmidth & Co A/S | 80,583 | 195,817 | 29,562 |
| 05/07/15 | Syntax GIS | Carlsberg A/S - B | 179,029 | 435,040 | 65,676 |
| 05/07/15 | Syntax GIS | Vestas Wind Systems A/S | 380,663 | 400,838 | 60,513 |
| 05/07/15 | Syntax GIS | A.P. Møller Mærsk A/S - A | 7,904 | 4,206,272 | 635,005 |
| 05/07/15 | Syntax GIS | A.P. Møller Mærsk A/S - B | 8,100 | 4,310,577 | 650,751 |
| 05/15/15 | Syntax GIS | Coloplast A/S - B | 294,479 | 357,792 | 54,858 |
| Total | | | | 27,167,553 | 4,102,226 |

Notes:

¹ SKAT_MDL_001_00085151.

² Historical daily exchange rates obtained from Capital IQ.

In Re: Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky

Exhibit 2.13 - Summary of Dividend Refund Claims Filed by the Proper Pacific LLC 401(K) Plan with SKAT¹

| Date of Dividend Refund Claim | Payment Agent | Security | Number of Shares | Claimed Withheld Dividend Tax (in DKK) | Claimed Withheld Dividend Tax (in USD) ² |
|-------------------------------|----------------------|---------------------------|------------------|--|---|
| 04/20/15 | Goal Taxback Limited | Chr. Hansen Holding A/S | 839,500 | 854,527 | 122,962 |
| 04/20/15 | Goal Taxback Limited | Coloplast A/S - B | 930,208 | 1,883,671 | 271,051 |
| 04/21/15 | Goal Taxback Limited | Novo Nordisk A/S - B | 6,634,763 | 8,956,930 | 1,288,730 |
| 04/21/15 | Goal Taxback Limited | A.P. Møller Mærsk A/S - A | 7,879 | 4,192,967 | 603,287 |
| 04/21/15 | Goal Taxback Limited | A.P. Møller Mærsk A/S - A | 8,083 | 4,301,530 | 618,907 |
| 04/27/15 | Goal Taxback Limited | Novozymes A/S - B | 683,931 | 553,984 | 80,876 |
| 04/27/15 | Goal Taxback Limited | TDC A/S | 3,293,727 | 889,306 | 129,830 |
| 04/27/15 | Goal Taxback Limited | DSV A/S | 692,422 | 299,126 | 43,669 |
| 04/27/15 | Goal Taxback Limited | Danske Bank A/S | 2,906,712 | 4,316,467 | 630,160 |
| 04/27/15 | Goal Taxback Limited | Pandora A/S | 400,364 | 972,885 | 142,031 |
| 04/27/15 | Goal Taxback Limited | GN Store Nord A/S | 622,804 | 151,341 | 22,094 |
| 04/27/15 | Goal Taxback Limited | Tryg A/S | 34,813 | 272,586 | 39,795 |
| 04/27/15 | Goal Taxback Limited | FLSmidth & Co A/S | 81,037 | 196,920 | 28,748 |
| 04/27/15 | Goal Taxback Limited | Carlsberg A/S - B | 180,313 | 438,161 | 63,967 |
| 04/27/15 | Goal Taxback Limited | Vestas Wind Systems A/S | 377,809 | 397,833 | 58,079 |
| 05/15/15 | Goal Taxback Limited | Coloplast A/S - B | 294,370 | <u>357,660</u> | <u>54,838</u> |
| | | | Total | 29,035,894 | 4,199,026 |

Notes:

¹ SKAT_MDL_001_00077772.

² Historical daily exchange rates obtained from Capital IQ.

In Re: Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky

Exhibit 2.14 - Summary of Dividend Refund Claims Filed by the SVP 401(K) Plan with SKAT¹

| Date of Dividend Refund Claim | Payment Agent | Security | Number of Shares | Claimed Withheld Dividend Tax (in DKK) | Claimed Withheld Dividend Tax (in USD) ² |
|-------------------------------|---------------|---------------------------|------------------|--|---|
| 05/26/15 | Syntax GIS | Novozymes A/S - B | 806,895 | 653,585 | 95,360 |
| 05/26/15 | Syntax GIS | TDC A/S | 2,997,556 | 809,340 | 118,085 |
| 05/26/15 | Syntax GIS | DSV A/S | 786,623 | 339,821 | 49,581 |
| 05/26/15 | Syntax GIS | Pandora A/S | 457,499 | 1,111,723 | 162,203 |
| 05/26/15 | Syntax GIS | Danske Bank A/S | 3,321,528 | 4,932,469 | 719,659 |
| 05/26/15 | Syntax GIS | GN Store Nord A/S | 539,922 | 131,201 | 19,143 |
| 05/26/15 | Syntax GIS | Novo Nordisk A/S - B | 5,751,820 | 7,764,957 | 1,132,925 |
| 05/26/15 | Syntax GIS | Tryg A/S | 34,929 | 273,494 | 39,903 |
| 05/26/15 | Syntax GIS | FLSmidth & Co A/S | 80,428 | 195,440 | 28,515 |
| 05/26/15 | Syntax GIS | Carlsberg A/S - B | 178,819 | 434,530 | 63,399 |
| 05/26/15 | Syntax GIS | Vestas Wind Systems A/S | 372,304 | 392,036 | 57,199 |
| 05/26/15 | Syntax GIS | A.P. Møller Mærsk A/S - A | 7,841 | 4,172,745 | 608,813 |
| 05/26/15 | Syntax GIS | A.P. Møller Mærsk A/S - B | 7,859 | 4,182,324 | 610,211 |
| 05/26/15 | Syntax GIS | Coloplast A/S - B | 295,344 | 358,843 | 52,356 |
| Total | | | | 25,752,508 | 3,757,351 |

Notes:

¹ SKAT_MDL_001_027929.

² Historical daily exchange rates obtained from Capital IQ.

In Re: Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky

Exhibit 2.15 - Summary of Dividend Refund Claims Filed by the Oaks Group Pension Plan with SKAT¹

| Date of Dividend Refund Claim | Payment Agent | Security | Number of Shares | Claimed Withheld Dividend Tax (in DKK) | Claimed Withheld Dividend Tax (in USD) ² |
|-------------------------------|-------------------|---------------------------|------------------|--|---|
| 04/17/15 | Acupay System LLC | Chr. Hansen Holding A/S | 882,144 | 897,934 | 130,077 |
| 04/17/15 | Acupay System LLC | Coloplast A/S - B | 990,463 | 2,005,688 | 290,549 |
| 04/24/15 | Acupay System LLC | Novo Nordisk A/S - B | 6,265,681 | 8,458,669 | 1,232,701 |
| 04/24/15 | Acupay System LLC | A.P. Møller Mærsk A/S - A | 39,792 | 21,176,109 | 3,086,042 |
| 04/24/15 | Acupay System LLC | A.P. Møller Mærsk A/S - B | 40,186 | 21,385,784 | 3,116,598 |
| 05/01/15 | Acupay System LLC | Novozymes A/S - B | 699,630 | 566,700 | 84,998 |
| 05/01/15 | Acupay System LLC | TDC A/S | 2,808,409 | 758,270 | 113,731 |
| 05/01/15 | Acupay System LLC | DSV A/S | 558,466 | 241,257 | 36,186 |
| 05/01/15 | Acupay System LLC | Danske Bank A/S | 3,256,796 | 4,836,342 | 725,393 |
| 05/01/15 | Acupay System LLC | Pandora A/S | 448,583 | 1,090,057 | 163,495 |
| 05/01/15 | Acupay System LLC | GN Store Nord A/S | 588,158 | 142,922 | 21,437 |
| 05/01/15 | Acupay System LLC | Tryg A/S | 174,086 | 1,363,093 | 204,448 |
| 05/01/15 | Acupay System LLC | FLSmidth & Co A/S | 400,182 | 972,442 | 145,855 |
| 05/01/15 | Acupay System LLC | Carlsberg A/S - B | 889,131 | 2,160,588 | 324,062 |
| 05/01/15 | Acupay System LLC | Vestas Wind Systems A/S | 1,877,229 | 1,976,722 | 296,485 |
| 05/22/15 | Acupay System LLC | Coloplast A/S - B | 1,459,548 | 1,773,351 | 261,935 |
| Total | | | | 69,805,930 | 10,233,991 |

Notes:

¹ SKAT_MDL_001_035653.

² Historical daily exchange rates obtained from Capital IQ.

APPENDIX D

EXHIBIT 3 – BELLWEATHER CASE TRADES

PROVIDED ELECTRONICALLY

APPENDIX D

EXHIBIT 4 – BELLWETHER CASH FLOW ANALYSIS

In Re: Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky
 Exhibit 4 - Summary of Bellwether Cash Flows

| Pension Plan | Beneftiary ¹ | Proportion Danish Stock Investment ² | Proportion Dividends ³ | Refunds Received | Reclaim Agent Fee | Ganymed Payment | Purported Trading and Brokers Fees | Partnership Payments | Other | Amount Left for Plan | % of Tax Refund |
|--|-------------------------|---|-----------------------------------|-----------------------|---------------------|------------------------|------------------------------------|-----------------------|-------------------|----------------------|-----------------|
| Bernina Pension Plan ⁴ | John van Merkenstein | \$ 1,875,998,228 | \$ 38,365,775 | \$ 10,358,759 | \$ (94,394) | \$ (6,875,498) | \$ (195,420) | \$ - | \$ - | \$ 3,193,447 | 30.8% |
| RJM Capital Pension Plan ⁵ | Richard Markowitz | \$ 1,970,247,159 | \$ 39,910,271 | \$ 10,621,413 | \$ (55,545) | \$ (7,107,621) | \$ (70,814) | \$ - | \$ - | \$ 3,387,433 | 31.9% |
| Delvian LLC Pension Plan ⁵ | Alicia Colodner | \$ 2,066,790,606 | \$ 44,953,257 | \$ 11,923,504 | \$ (53,830) | \$ (7,848,298) | \$ (136,322) | \$ (3,689,851) | \$ - | \$ 194,203 | 1.6% |
| Basalt Ventures LLC Roth 401(k) Plan ⁶ | John van Merkenstein | \$ 672,112,226 | \$ 15,373,992 | \$ 4,150,978 | \$ (35,233) | \$ (3,113,233) | \$ (115,581) | \$ - | \$ - | \$ 886,880 | 21.4% |
| STOR Capital Consulting LLC 401(k) Plan ⁷ | Robert Klugman | \$ 646,576,763 | \$ 14,657,801 | \$ 3,957,606 | \$ (33,640) | \$ (2,968,205) | \$ (94,177) | \$ - | \$ - | \$ 861,585 | 21.8% |
| Edgpoint Capital LLC Roth 401(k) Plan ⁸ | Robert Klugman | \$ 802,387,731 | \$ 17,092,435 | \$ 4,704,675 | \$ (35,285) | \$ (3,528,506) | \$ (147,493) | \$ - | \$ - | \$ 99,391 | 21.1% |
| Loghead Services LLC Roth 401(k) Plan ⁹ | Perry Lerner | \$ 1,072,275,449 | \$ 38,725,090 | \$ 10,455,774 | \$ (52,061) | \$ (7,841,831) | \$ (122,379) | \$ (2,350,183) | \$ 41,194 | \$ 120,514 | 1.2% |
| Roadcraft Technologies LLC Roth 401(k) Plan ¹⁰ | Ronald Althach | \$ 1,041,022,669 | \$ 36,885,870 | \$ 9,959,185 | \$ (53,866) | \$ (7,469,389) | \$ (148,186) | \$ (2,316,050) | \$ 150,274 | \$ 121,967 | 1.2% |
| The Barretor Capital Investments LLC 401(k) Plan ¹¹ | David Zelman | \$ 69,869,341 | \$ 16,223,622 | \$ 4,380,378 | \$ (32,853) | \$ (3,285,283) | \$ (119,089) | \$ (933,950) | \$ 38,134 | \$ 47,337 | 1.1% |
| The Costello Advisors Pension Plan ¹² | Gavin Crescenzo | \$ 660,099,881 | \$ 14,872,599 | \$ 4,015,602 | \$ (30,117) | \$ (3,889,380) | \$ (96,105) | \$ - | \$ - | \$ - | 0.0% |
| The BR Capital Pension Plan ¹³ | Doston Bradley | \$ 737,373,456 | \$ 15,891,086 | \$ 4,290,593 | \$ (42,906) | \$ (4,118,328) | \$ (129,301) | \$ - | \$ (59) | \$ - | 0.0% |
| The FWC Capital LLC Pension Plan ¹⁴ | Roger Lehman | \$ 1,182,509,081 | \$ 38,830,045 | \$ 10,484,112 | \$ (53,332) | \$ (10,275,618) | \$ (155,142) | \$ - | \$ - | \$ - | 0.0% |
| The Proper Pacific LLC 401(k) Plan ¹⁵ | Doston Bradley | \$ 783,034,148 | \$ 15,995,932 | \$ 4,318,902 | \$ (43,189) | \$ (4,150,142) | \$ (125,582) | \$ - | \$ 11 | \$ - | 0.0% |
| The Oaks Group Pension Plan ¹⁶ | Matthew Tucci | \$ 1,139,614,285 | \$ 38,221,886 | \$ 10,319,909 | \$ (52,108) | \$ (10,140,940) | \$ (133,557) | \$ - | \$ 6,695 | \$ - | 0.0% |
| The SVP 401(k) Plan ¹⁷ | Svetlin Petkov | \$ 610,996,178 | \$ 14,097,947 | \$ 3,806,446 | \$ (28,548) | \$ (3,689,260) | \$ (88,637) | \$ - | \$ - | \$ - | 0.0% |
| Total | | \$ 15,962,407,201 | \$ 400,497,608 | \$ 107,747,836 | \$ (696,977) | \$ (86,302,533) | \$ (1,887,784) | \$ (9,290,034) | \$ 236,249 | \$ 9,806,757 | .6% |
| <i>% of Tax Refunds</i> | | | | | | | | | | | |

Notes:

¹ See Exhibits 101-104.² This amount represents the USD equivalent of Step 1 of the Solo Trading Loops shown in Exhibit 3. Historical daily exchange rates obtained from Capital IQ.³ Dividends converted into USD using historical daily exchange rates obtained from Capital IQ. See SKAT MDL_001_00059498; SKAT MDL_001_00059293; SKAT MDL_001_00057073; SKAT MDL_001_00060743; SKAT MDL_001_014586; SKAT MDL_001_00060745;⁴ WH_MDL_001_0037988; MPSKA(T0081173; MPSKA(T0085392; MPSKA(T00165853; MPSKA(T00165853; MPSKA(T00165852; WH_MDL_00108321; MPSKA(T0001427; MPSKA(T0001580; MPSKA(T0009278; MPSKA(T00101955;⁵ MPSKA(T00169069⁶ WH_MDL_001_002577; MPSKA(T0007325; GUNDERSON(T0009734; MPSKA(T0009734; GUNDERSON(T0009734; WH_MDL_0004703; WH_MDL_0004729; WH_MDL_0004984; WH_MDL_00050278; JHVM_0001854⁷ ELYSUM_05/09/31/43; KLUGMAN_0006/7805; KLUGMAN_0006/7806; STOR00001880⁸ KLUGMAN_05/09/32/43; MPSKA(T0007321; MPSKA(T00069668; KLUGMAN_0006/78045; WH_MDL_0006/6641; WH_MDL_0003/3493; WH_MDL_0004/4408; WH_MDL_0008/6296; WH_MDL_0008/6297; WH_MDL_0005/0229; KLUGMAN_0003/3565⁹ MBJ_0048625; ELYSUM_05/39/94/3; MPSKA(T0007347; MPSKA(T0007347; WH_MDL_0009/0795; KLUGMAN_0009/336; LH000000894; LH000000899; LH00000078; PL00000563¹⁰ WH_MDL_0002/03/39-346; ELYSUM_05/09/65/26; WH_MDL_0009/0784; WH_MDL_0003/264; WH_MDL_0009/0785; WH_MDL_0002/1803; WH_MDL_00022289; WH_MDL_0004346; BR0000044; KLUGMAN_0003/260; WH_MDL_0009/783; RC0000056¹¹ WH_MDL_0002/03/39-346; ELYSUM_05/09/65/26; WH_MDL_0009/0784; WH_MDL_0002/1803; COSTELLO(T000313; COSTELLO(T000313¹² LEHMAN(T0019473; COSTELLO(T000313; COSTELLO(T000313; COSTELLO(T000313¹³ LBR00000339-346; LBR00000126; ELYSUM_05/09/65/26; ELYSUM_05/09/65/26; WH_MDL_0002/02572; WH_MDL_0002/1803; COSTELLO(T000313¹⁴ FWCCAP(T000194; LEHMAN(T0019334; ELYSUM_05/09/65/37; ELYSUM_05/09/65/37; FWCCAP(T0000407-413¹⁵ PROPPAC(T0000533; ELYSUM_05/09/65/39; ELYSUM_05/09/65/39; PROPPAC(T0000317-321¹⁶ OAKS0000066; OAKS0000085; OAKS0000294-296¹⁷ ELYSUM_05/09/31/43; SVP00000312-313

APPENDIX D
EXHIBIT 5 – SAMPLE CASH FLOW ANALYSIS

In Re: Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky
 Exhibit 5.01 - Summary of Cash Flows from Sample Claims (Agree)

| Shareholder (Pension Plan) | Beneficiary ¹ | Share | Date of request to SKAT | Date Deposited | Chained Withheld dividend tax (DKK) | Fx Rate ² | Chained Withheld dividend tax (USD) | Garnymede % | Payment to Garnymede (USD) | Partnership % ³ | Partnership Payment (USD) ⁴ | Partnership % Remaining for Plan (USD) ⁴ | Maximum Potential Amount Remaining for Plan (USD) ⁴ | % of Tax Refund to Plan |
|---|--------------------------|---------------------------|-------------------------|----------------|-------------------------------------|----------------------|-------------------------------------|--------------|----------------------------|----------------------------|--|---|--|-------------------------|
| Mill River Capital Management Pension Plan ⁵ | Adam Larsen | Chr. Hansen Holding A/S | 12/21/2012 | 2/6/2013 | 783,000.00 | 5.51135 | \$ 142,070.45 | 66.7% | \$ (94,718.37) | 90% | \$ (42,616.87) | \$ 4,735.21 | 3.3% | |
| Xiphias LLC Pension Plan ⁶ | Quartet | Novo Nordisk A/S - B | 4/19/2013 | 5/15/2013 | 13,851,000.00 | 5.7978 | \$ 2,388,605.88 | 66.7% | \$ (1,592,483.54) | n/a | \$ - | \$ 796,122.34 | 33.3% | |
| 2321 Capital Pension Plan ⁷ | Luke McGee | DSV A/S | 4/19/2013 | 5/15/2013 | 286,875.00 | 5.79878 | \$ 49,471.61 | 66.1% | \$ (32,676.00) | 95% | \$ (15,955.83) | \$ 639.78 | 1.7% | |
| Renece Investments LLC Pension Plan ⁸ | Quartet | TDC A/S | 4/23/2013 | 5/8/2013 | 2,235,600.00 | 5.65333 | \$ 395,378.41 | 66.3% | \$ (262,135.89) | n/a | \$ - | \$ 13,242.52 | 33.7% | |
| California Catalog Company Pension Plan ⁹ | Daniel Stein | FL Smith & Co A/S | 5/16/2013 | 6/17/2013 | 777,600.00 | 5.59373 | \$ 139,012.79 | 66.1% | \$ (91,317.95) | 95% | \$ (44,835.10) | \$ 2,359.74 | 1.7% | |
| DFL Investments Pension Plan ¹⁰ | David Coldeher | Tryg A/S | 6/17/2013 | 6/17/2013 | 1,614,600.00 | 5.59373 | \$ 288,644.61 | 66.1% | \$ (190,649.76) | 95% | \$ (93,095.10) | \$ 4,899.74 | 1.7% | |
| Raabtider LLC Pension Plan ¹¹ | Alexander Burns | A.P. Møller Mærsk A/S - B | 5/16/2013 | 6/17/2013 | 3,110,400.00 | 5.59373 | \$ 536,051.15 | 66.1% | \$ (362,721.78) | 90% | \$ (169,901.43) | \$ 18,877.94 | 3.4% | |
| Michelle Investments Pension Plan ¹² | Quartet | Novo Nordisk A/S - B | 5/16/2013 | 6/17/2013 | 14,580,000.00 | 5.59373 | \$ 2,606,389.77 | 66.1% | \$ (1,723,411.03) | n/a | \$ - | \$ 883,078.73 | 33.9% | |
| Davin Investments Pension Plan ¹³ | David Vinyon | Tryg A/S | 6/12/2013 | 6/27/2013 | 877,500.00 | 5.73072 | \$ 153,122.12 | 66.1% | \$ (101,259.66) | 90% | \$ (46,676.22) | \$ 5,186.25 | 3.4% | |
| Next Level Pension Plan ¹⁴ | Edwin Miller | Chr. Hansen Holding A/S | 12/10/2013 | 1/2/2014 | 1,325,488.64 | 5.46185 | \$ 242,681.26 | 66.7% | \$ (161,795.60) | 95% | \$ (76,841.38) | \$ 4,044.28 | 1.7% | |
| 2321 Capital Pension Plan ¹⁵ | Luke McGee | Coboplast A/S - B | 1/6/2014 | 2/5/2014 | 1,699,110.00 | 5.51333 | \$ 308,182.17 | 66.7% | \$ (205,465.05) | 95% | \$ (97,581.26) | \$ 5,135.86 | 1.7% | |
| Michelle Investments Pension Plan ¹⁶ | Quartet | Coboplast A/S - B | 1/6/2014 | 2/5/2014 | 1,854,690.00 | 5.51333 | \$ 336,292.22 | 66.7% | \$ (224,206.02) | n/a | \$ - | \$ 112,086.20 | 33.3% | |
| Lægger Asset Management Pension Plan ¹⁷ | Brian & Cindy Laegeler | Danske Bank A/S | 4/17/2014 | 6/3/2014 | 2,351,536.92 | 5.57754 | \$ 429,305.29 | 66.7% | \$ (286,17.84) | 90% | \$ (128,778.71) | \$ 14,308.75 | 3.3% | |
| Bowline Management Pension Plan ¹⁷ | Luke McGee | Coboplast A/S - B | 5/27/2014 | 7/7/2014 | 641,734.92 | 5.58118 | \$ 117,079.70 | 66.6% | \$ (71,795.08) | 95% | \$ (37,149.39) | \$ 1,955.23 | 1.7% | |
| Davin Investments Pension Plan ¹⁷ | David Vinyon | Coboplast A/S - B | 5/27/2014 | 7/7/2014 | 763,330.00 | 5.58118 | \$ 139,355.03 | 66.7% | \$ (92,208.00) | 90% | \$ (41,802.33) | \$ 4,644.70 | 3.3% | |
| Next Level Pension Plan ¹⁷ | Edwin Miller | Coboplast A/S - B | 5/27/2014 | 7/7/2014 | 690,261.48 | 5.58118 | \$ 125,933.01 | 66.7% | \$ (83,059.54) | 95% | \$ (39,841.80) | \$ 2,098.67 | 1.7% | |
| Renece Investments LLC Pension Plan ¹⁸ | Quartet | TDC A/S | 8/15/2014 | 8/28/2014 | 1,130,020.88 | 5.65628 | \$ 199,781.64 | 66.1% | \$ (132,055.66) | n/a | \$ - | \$ 67,725.98 | 33.9% | |
| Total | | | | | 48,572,647.84 | | \$ 8,617,457.11 | 66.4% | \$ (5,721,006.77) | | \$ (855,108.42) | \$ 2,061,341.92 | | |
| <i>% of Tax Refunds</i> | | | | | | | | | | | | | | |

Notes:

¹ See Exhibit 1.01.² SKP Capital IQ³ Partnership payments are calculated by applying the partnership percentages from each plan's agreement when applicable. See Richard Markowitz Exhibit 2.133.⁴ This does not take into account additional expenses which were paid by the plans to brokers and other third related entities.⁵ ELYSUDM-03/186605; ELYSUDM-03/186605; MPSKAT0016905; MPSKAT0010963⁶ ELYSUDM-05/203074; MPSKAT0016905; MPSKAT0010963⁷ WHMDL-00032832; MPSKAT0010963⁸ ELYSUDM-05/280747⁹ JIVVM-0005395; MPSKAT0022222; MPSKAT00085491¹⁰ JIVVM-0005489; MPSKAT00085416¹¹ JIVVM-0005382; MPSKAT00163842¹² JIVVM-0005362; MPSKAT00163335¹³ JIVVM-000614; MPSKAT00085444¹⁴ ELYSUDM-03/186605; ELYSUDM-03/186605; MPSKAT0010963¹⁵ ELYSUDM-03/186605; ELYSUDM-03/186605; MPSKAT0010963¹⁶ ELYSUDM-03/252006; ELYSUDM-03/252006; MPSKAT00103724¹⁷ ELYSUDM-05/269912; MPSKAT00143527¹⁸ ELYSUDM-05/269912; MPSKAT00143527

In Re: Customs and Tax Administration of the Kingdom of Denmark (Statteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky
 Exhibit 5.02 - Summary of Cash Flows from Sample Claims (Kaye Scholer)

| Shareholder (Pension Plan) | Beneficiary ¹ | Share | Date of request to S&AT | Date Deposited | Chined Withheld dividend tax (DKK) | Fx Rate ² | Chined Withheld dividend tax (USD) | Gamynode % | Payment to Gamynode (USD) | Partnership % ³ | Partnership Payment (USD) ³ | Partnership % Remaining for Plan | Maximum Potential Amount Remaining for Plan (USD) ⁴ | % of Tax Refund to Plan |
|--|--------------------------|---------------------------|-------------------------|----------------|------------------------------------|----------------------|------------------------------------|------------|---------------------------|----------------------------|--|----------------------------------|--|-------------------------|
| Rout Capital Pension Plan ⁵ | Richard Markowitz | Copilot AS - B | 12/15/2014 | 4/20/2015 | 2,104,027.65 | 6.9367 | \$ 303,318.24 | 75.0% | \$ (227,488.68) | n/a | \$ (445,041.25) | \$ 75,829.56 | 25.0% | |
| Cedar Hill Capital Investments LLC Roth 401(K) Plan ⁶ | Edwin Miller | A.P. Møller-Mærsk A/S - A | 4/14/2015 | 5/22/2015 | 12,684,894.12 | 6.75566 | \$ 1,877,655.79 | 75.0% | \$ (1,408,241.84) | 95% | \$ (445,041.25) | \$ 23,470.70 | 1.3% | |
| Green Scale Management LLC Roth 401(K) Plan ⁷ | Edwin Miller | A.P. Møller-Mærsk A/S - A | 4/24/2015 | 5/21/2015 | 21,395,362.68 | 6.70381 | \$ 3,191,522.83 | 75.0% | \$ (2,393,642.12) | 95% | \$ (75,086.67) | \$ 39,894.04 | 1.3% | |
| Rout Capital Pension Plan ⁸ | Richard Markowitz | Tryg A/S | 5/1/2015 | 5/21/2015 | 817,287.57 | 6.70381 | \$ 75.0% | 95% | \$ (91,435.42) | n/a | \$ (30,478.47) | \$ 25.0% | | |
| Trailing Edge Productions LLC Roth 401(K) Plan ⁹ | Perry Lerner | Tryg A/S | 4/27/2015 | 5/29/2015 | 273,642.84 | 6.7974 | \$ 40,256.99 | 75.0% | \$ (30,192.74) | 95% | \$ (9,561.03) | \$ 503.21 | 1.3% | |
| True Wind Investments LLC Roth 401(K) Plan ¹⁰ | Ronald Albusch | Cairnsberg A/S - B | 4/27/2015 | 5/29/2015 | 431,845.02 | 6.7974 | \$ 63,530.91 | 75.0% | \$ (47,648.18) | 95% | \$ (15,085.59) | \$ 794.14 | 1.3% | |
| Fulcrum Productions LLC Roth 401(K) Plan ¹¹ | Edwin Miller | TDC A/S | 4/28/2015 | 5/29/2015 | 788,100.30 | 6.7974 | \$ 115,941.43 | 75.0% | \$ (86,956.08) | 95% | \$ (27,536.09) | \$ 1,449.27 | 1.3% | |
| The Random Holdings 401(K) Plan ⁸ | Robert Klugman | TDC A/S | 4/30/2015 | 5/29/2015 | 769,460.85 | 6.7974 | \$ 113,199.29 | 75.0% | \$ (84,899.47) | n/a | \$ (28,299.82) | \$ 25.0% | | |
| Hudson Industries LLC Roth 401(K) Plan ⁸ | Robert Klugman | FLSmith & Co A/S | 4/30/2015 | 5/29/2015 | 197,131.32 | 6.7974 | \$ 29,000.99 | 75.0% | \$ (21,750.74) | n/a | \$ - | \$ 7,250.25 | 25.0% | |
| The Random Holdings 401(K) Plan ⁸ | Robert Klugman | FLSmith & Co A/S | 4/30/2015 | 5/29/2015 | 194,927.31 | 6.7974 | \$ 28,676.75 | 75.0% | \$ (21,507.56) | n/a | \$ - | \$ 7,169.19 | 25.0% | |
| Cedar Hill Capital Investments LLC Roth 401(K) Plan ⁶ | Edwin Miller | Tryg A/S | 4/27/2015 | 7/16/2015 | 823,371.48 | 6.84556 | \$ 120,278.18 | 75.0% | \$ (90,208.63) | 95% | \$ (28,566.07) | \$ 1,503.48 | 1.3% | |
| Ballast Ventures LLC Roth 401(K) Plan ¹² | Joseph Herman | Danske Bank A/S | 5/22/2015 | 7/8/2015 | 4,580,203.32 | 6.7314 | \$ 680,323.58 | 75.0% | \$ (510,317.69) | 95% | \$ (161,600.60) | \$ 8,505.29 | 1.3% | |
| Abelco Management LLC Roth 401(K) Plan ¹³ | Joseph Herman | Copilot AS - B | 5/22/2015 | 7/8/2015 | 1,788,477.57 | 6.7314 | \$ 265,691.77 | 75.0% | \$ (199,268.83) | 95% | \$ (63,101.80) | \$ 3,321.15 | 1.3% | |
| Stemway Logistics LLC Roth 401(K) Plan ¹⁴ | Robin J Jones | Copilot AS - B | 6/10/2015 | 7/8/2015 | 352,234.58 | 6.7314 | \$ 52,327.09 | 75.0% | \$ (39,245.32) | 95% | \$ (12,427.68) | \$ 654.09 | 1.3% | |
| Stemway Logistics LLC Roth 401(K) Plan ¹⁵ | Robin J Jones | Carsberg A/S - B | 5/21/2015 | 7/20/2015 | 433,509.57 | 6.87694 | \$ 63,038.15 | 75.0% | \$ (47,278.61) | 95% | \$ (14,971.56) | \$ 787.38 | 1.3% | |
| Headstar Manufacturing LLC Roth 401(K) Plan ⁸ | Robert Klugman | Vestas Wind Systems A/S | 6/24/2015 | 8/10/2015 | 1,987,662.81 | 6.79162 | \$ 292,664.02 | 75.0% | \$ (219,498.01) | n/a | \$ - | \$ 73,166.30 | 25.0% | |
| Total | | | | | 49,622,048.99 | | \$ 7,359,439.90 | | \$ (5,519,579.93) | | \$ (1,536,781.35) | \$ 303,076.63 | | |
| <i>% of Tax Refunds</i> | | | | | | | | | | | | | | |

Notes:

¹ See Exhibit 1.02.² See Exhibit 1.02.³ Partnership payments are calculated by applying the partnership percentages from each plan's agreement when applicable.⁴ This does not take into account additional expenses which were paid by the plans to brokers and other plan related entities.⁵ ELYSUMA/05390473; WH_MDL_00012466⁶ ELYSUMA/05390409; KE_MDL_00012466⁷ ELYSUMA/05390409; KE_MDL_000964⁸ ELYSUMA/05390409⁹ ELYSUMA/05390409; WH_MDL_00012603¹⁰ ELYSUMA/05390409; KE_MDL_14969¹¹ ELYSUMA/05390409; KE_MDL_11490¹² ELYSUMA/05390409; WH_MDL_00009227¹³ ELYSUMA/05390409; WH_MDL_00009217¹⁴ ELYSUMA/05390409; WH_MDL_00029420¹⁵ MPSKAT0010740; ELYSUMA/05390409; ELYSUMA/0744630; WH_MDL_00029420

In Re: Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Refund Scheme Litigation
 Expert Report of Bruce G. Dubinsky
 Exhibit 503 -Summary of Cash Flows from Sample Claims (Lehman)

| Shareholder (Pension Plan) | Plan Participant ¹ | Share | Date of request to SKAT ² | Claimed Withheld dividend tax (DKK) ³ | Fx Rate ⁴ | Claimed Withheld dividend tax (USD) ⁵ | Gamyned % ⁶ | Payment to Gamynede (USD) ⁷ | Maximum Potential Amount Remaining for Plan (USD) ⁸ | % of Tax Refund to Plan |
|--|-------------------------------|---------------------------------|--------------------------------------|--|-----------------------|--|-------------------------|--|--|-------------------------|
| Gyos 23 LLC Solo 401(K) Plan ⁴ | Doston Bradley, Sr. | Chr. Hansen Holding A/S TDC A/S | 1/28/2014 | 2/13/2014 | 1,298.19178 | 5.45997 | \$ 23,773.51 | 95.4% | \$ (226,797.77) | 4.6% |
| FiftyEighty Sixty LLC Solo 401(K) Plan ⁵ | Danielle Tagliarietti | Novo Nordisk A/S - B | 4/17/2014 | 6/4/2014 | 2,324,241.22 | 5.44344 | \$ 426,802.22 | 88.6% | \$ (378,440.48) | 11.4% |
| NYCATX LLC Solo 401(K) Plan ⁶ | Carl Vergari | A.P. Moller Maersk A/S - B | 4/17/2014 | 6/4/2014 | 13,037,973.03 | 5.48206 | \$ 237,981.13 | 93.9% | \$ (223,221.94) | 145,976.19 |
| Ackview Solo 401(K) Plan ⁷ | Sean Patrick Driscoll | Danske Bank A/S | 4/17/2014 | 6/3/2014 | 4,999,482.00 | 5.47754 | \$ 912,114.10 | 97.5% | \$ (889,896.25) | 2.5% |
| Delgado Fox LLC Solo 401(K) Plan ⁸ | Bobbie Bradley | Danske Bank A/S | 4/28/2014 | 6/4/2014 | 1,778,970.60 | 5.48206 | \$ 324,077.69 | 94.4% | \$ (306,335.25) | 5.6% |
| The Disk 14 LLC 401(K) Plan ⁹ | Vincent Nataoli | Carlsberg A/S - B | 4/30/2014 | 6/18/2014 | 1,124,504.64 | 5.49397 | \$ 204,679.79 | 95.2% | \$ (194,855.16) | 4.8% |
| The Syntex LLC 401(K) Plan ⁹ | Bradley Crescenzo | TDC A/S | 5/20/2014 | 6/18/2014 | 1,254,186.72 | 5.49397 | \$ 228,384.23 | 95.2% | \$ (217,326.59) | 4.8% |
| The Bainford Management LLC 401(K) Pension Plan ⁹ | John LaChance | A.P. Moller Maersk A/S - A | 6/4/2014 | 7/11/2014 | 5,194,457.00 | 5.48334 | \$ 94,785.15 | 95.2% | \$ (901,815.46) | 4.8% |
| The M2P Wellness LLC 401(K) Plan ⁹ | Marlyann Protass | Coloplast A/S - B | 7/18/2014 | 5/14/2014 | 923,717.52 | 5.44344 | \$ 169,693.71 | 95.2% | \$ (161,548.41) | 4.8% |
| The MPQ Holdings LLC 401(K) Plan ⁹ | Mitchell Protass | A.P. Moller Maersk A/S - B | 7/18/2014 | 8/7/2014 | 4,408,614.00 | 5.58256 | \$ 789,711.89 | 95.2% | \$ (751,805.72) | 4.8% |
| The DMR Pension Plan ¹⁰ | Doston Bradley | A.P. Moller Maersk A/S - A | 4/13/2015 | 4/28/2015 | 12,805,074.54 | 6.80441 | \$ 1,881,978.74 | 95.0% | \$ (1787,784.81) | 5.0% |
| The Mountain Air LLC 401(K) Plan ¹⁰ | Scott Shapiro | A.P. Moller Maersk A/S - A | 4/21/2015 | 5/12/2015 | 21,275,624.43 | 6.64217 | \$ 3,023,113.51 | 95.0% | \$ (3,042,957.83) | 5.0% |
| The JayFan Blue Pension Plan ¹⁰ | Francline Tagliarietti | Danske Bank A/S | 4/23/2015 | 5/12/2015 | 4,947,394.42 | 6.64217 | \$ 744,844.59 | 95.0% | \$ (707,602.36) | 5.0% |
| The JFH Health Consulting LLC 401(K) Plan ¹⁰ | Jama Tagliarietti | Novozymes A/S - B | 5/29/2015 | 5/29/2015 | 627,794.68 | 6.7974 | \$ 92,378.66 | 95.0% | \$ (87,759.72) | 5.0% |
| The Lakeview Advisors 401(K) Plan ¹⁰ | Matthew Tucci | TDC A/S | 4/27/2015 | 5/29/2015 | 766,052.64 | 6.7974 | \$ 112,697.89 | 95.0% | \$ (107,063.00) | 5.0% |
| The Busby Black 401(K) Plan ¹⁰ | Monica Bradley | A.P. Moller Maersk A/S - B | 4/27/2015 | 5/29/2015 | 4,194,051.77 | 6.7974 | \$ 61,705.29 | 95.0% | \$ (586,155.03) | 5.0% |
| The Canada Rock LLC 401(K) Plan ¹⁰ | Monica Bradley | Tyga A/S | 4/27/2015 | 5/29/2015 | 822,337.92 | 6.7974 | \$ 120,978.30 | 95.0% | \$ (114,929.39) | 5.0% |
| The Show Hill Pension Plan ¹¹ | Scott Shapiro | GN Store Nord A/S | 4/27/2015 | 5/28/2015 | 142,750.59 | 6.75434 | \$ 1,151,764.43 | 95.0% | \$ (1,056.73) | 5.0% |
| The SRSLLC 401(K) Pension Plan ¹⁰ | Scott Shapiro | Novo Nordisk A/S - B | 4/27/2015 | 7/16/2015 | 7,884,472.50 | 6.84556 | \$ 1,151,764.43 | 95.0% | \$ (1,094,757.91) | 5.0% |
| The Hoboken Advisors LLC 401(K) Plan ¹⁰ | Stacey Lopis | Vetus Wind Systems A/S | 4/27/2015 | 7/16/2015 | 1,811,600.80 | 6.84556 | \$ 172,617.11 | 95.0% | \$ (163,986.26) | 5.0% |
| The Snow Hill Pension Plan ¹¹ | Scott Shapiro | Novozymes A/S - B | 4/27/2015 | 7/28/2015 | 676,834.38 | 6.75434 | \$ 101,297.33 | 95.0% | \$ (95,196.96) | 5.0% |
| The Bella Consultants Pension Plan ¹⁰ | Anthony Sinclair | GN Store Nord A/S | 5/28/2015 | 5/29/2015 | 145,557.73 | 6.7974 | \$ 21,413.74 | 95.0% | \$ (20,343.05) | 5.0% |
| CSCC Capital Pension Plan ¹⁰ | Scott Shapiro | A.P. Moller Maersk A/S - A | 5/1/2015 | 5/21/2015 | 1,785,916.42 | 6.70381 | \$ 190,726.16 | 95.0% | \$ (181,898.10) | 5.0% |
| The Atlantic DHR 401(K) Plan ¹⁰ | Joanne Bradley | TDC A/S | 5/1/2015 | 5/21/2015 | 745,886.52 | 6.70381 | \$ 111,260.39 | 95.0% | \$ (105,697.37) | 5.0% |
| The Jump Group LLC 401(K) Plan ¹⁰ | Joseph Whalen | Pandora A/S | 5/1/2015 | 5/21/2015 | 1,178,141.76 | 6.70381 | \$ 175,442.12 | 95.0% | \$ (166,955.01) | 5.0% |
| The Shapiro Blue Management LLC 401(K) Plan ¹⁰ | Scott Shapiro | A.P. Moller Maersk A/S - B | 5/1/2015 | 5/21/2015 | 12,783,787.74 | 6.70381 | \$ 1,906,043.62 | 95.0% | \$ (1,811,595.44) | 5.0% |
| The Jump Group LLC 401(K) Plan ¹⁰ | Joseph Whalen | Fl Smith & Co A/S | 5/1/2015 | 5/21/2015 | 979,707.29 | 6.70381 | \$ 146,806.70 | 95.0% | \$ (138,756.67) | 5.0% |
| CSCC Capital Pension Plan ¹⁰ | Coloplast A/S - B | A.P. Moller Maersk A/S - B | 5/1/2015 | 5/21/2015 | 1,861,303.05 | 6.70381 | \$ 271,648.54 | 95.0% | \$ (263,766.11) | 5.0% |
| The Fieldcrest Pension Plan ¹⁰ | Cynthia Crescenzo | A.P. Moller Maersk A/S - A | 5/7/2015 | 7/6/2015 | 4,184,452.71 | 6.7443 | \$ 624,442.85 | 95.0% | \$ (589,420.71) | 5.0% |
| The Respol Advisors LLC 401(K) Plan ¹⁰ | Jeffrey Chambers | TDC A/S | 5/7/2015 | 7/8/2015 | 748,819.89 | 6.7314 | \$ 111,142.82 | 95.0% | \$ (105,680.67) | 5.0% |
| The Maple Blue Management LLC 401(K) Plan ¹⁰ | Bradley Crescenzo | A.P. Moller Maersk A/S - A | 5/7/2015 | 7/8/2015 | 4,197,566.96 | 6.7314 | \$ 623,608.31 | 95.0% | \$ (592,427.89) | 5.0% |
| The Maple Advisors LLC 401(K) Plan ¹⁰ | Danielle Tucci | TDC A/S | 5/7/2015 | 7/8/2015 | 807,657.23 | 6.7314 | \$ 119,800.57 | 95.0% | \$ (113,981.54) | 5.0% |
| The Maple Advisors LLC 401(K) Plan ¹⁰ | Danielle Tucci | A.P. Moller Maersk A/S - A | 5/7/2015 | 7/8/2015 | 4,195,638.28 | 6.7314 | \$ 623,920.08 | 95.0% | \$ (592,127.47) | 5.0% |
| The Maple Advisors LLC 401(K) Plan ¹⁰ | Danielle Tucci | Chr. Hansen Holding A/S | 5/11/2015 | 7/8/2015 | 816,388.50 | 6.7314 | \$ 121,723.21 | 95.0% | \$ (115,209.55) | 5.0% |
| The Chambers Property Management LLC 401(K) Plan ¹⁰ | Jeffrey Chambers | DSV A/S | 5/14/2015 | 7/8/2015 | 7,798,337.10 | 6.7314 | \$ 1,158,301.52 | 95.0% | \$ (1,100,576.44) | 5.0% |
| The Chambers Property Management LLC 401(K) Plan ¹⁰ | Jeffrey Chambers | Coloplast A/S - B | 5/15/2015 | 7/7/2015 | 1,080,973.35 | 6.81756 | \$ 143,311.22 | 95.0% | \$ (42,304.66) | 5.0% |
| The Blackbird 401(K) Plan ¹⁰ | Danielle Tucci | Coloplast A/S - B | 5/15/2015 | 7/3/2015 | 1,778,205.50 | 6.72242 | \$ 264,527.58 | 95.0% | \$ (150,629.36) | 5.0% |
| The Beech Tree Partners 401(K) Plan ¹⁰ | Danielle Tucci | | | | | | | | \$ (251,301.20) | 5.0% |
| Total | | | | | 148,056,127.71 | | \$ 23,318,816.55 | | \$ (22,042,288.76) | \$ 1,188,527.79 |
| | | | | | | | | | | 94.9% |

Notes:

¹ See Exhibit 10.3.² S&P Capital IQ³ This does not take into account additional expenses which were paid by the plans to brokers and other third party entities.⁴ ELYSUM431866, ELYSUM43269912⁵ FIFTY EIGHTSIXTYX00010283; ELYSUM434982177; NYOS000002012-212⁶ NYCATX000106; ELYSUM434982177; NYCATX00000241-243⁷ ELYSUM436269912; ACKVIEWW00000203; ACKVIEWW00000204⁸ DELGADOO000310; DELGADOO000239; ELYSUM435269912⁹ ELYSUM435269912¹⁰ ELYSUM437846030¹¹ ELYSUM436269913